IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE K.BALAKRISHNAN NAIR

TUESDAY, THE 3RD APRIL 2007 / 13TH CHAITHRA 1930

WP(C).No. 10157 of 2007(H)

PETITIONER:

M.MADHUSOODANAN, MANOMA BUILDING,
MAVOOR ROAD, KOZHIKODE.

BY ADV. SRI.O.D.SIVADAS

RESPONDENTS:

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1. THE DEPUTY TAHSILDAR
(REVENUE RECOVERY),
KOZHIKODE.

2. THE VILLAGE OFFICER, KASBA, KOZHIKODE.

3. THE REGIONAL TRANSPORT OFFICER,
KOZHIKODE.

4. V.C.BHARATHAN, VALLUVAMCHALIL HOUSE,
MADAVOOR POST, NARIKUNI, KOZHIKODE.

R1 TO R3 BY SR. GOVERNMENT PLEADER SMT.M.K.PUSHPALATHA

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 03/04/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

K.BALAKRISHNAN NAIR, J.

W.P.(C) No.10157 of 2007

Dated this the 3rd day of April, 2007.

JUDGMENT

The petitioner was the registered owner of a vehicle bearing registration No.KRD 9509. He claims that he sold it to the 4th respondent on 10.12.1996 under Ext.P1 agreement. Petitioner further submits that the vehicle was replaced by another vehicle in the permit by June, 1997.

2. While so, the petitioner was called upon by Ext.P2 notice dated 11.1.2006 for a hearing on payment of motor vehicle tax from 1.1.1998 for his vehicle KRD 9509. Upon receipt of it, the petitioner submitted Ext.P3 representation. Thereafter he has been served with Exts.P4 and P5 revenue recovery notices. Petitioner submits that he has not been served with any demand notice regarding motor vehicle tax after Ext.P2 and if such a notice was served he would have filed appeal before the statutory appellate authority seeking appropriate relief.

3. Learned Government Pleader upon instructions submitted that Ext.P3 was not received by the third respondent. It is also submitted that after Ext.P2 no demand notice was served on the petitioner before issuing Ext.P4 revenue recovery notice. In view of

the above, the contention of the petitioner has to be accepted. Without serving a demand notice regarding the tax payable, by the taxation officer, recovery steps cannot be taken. Accordingly Ext.P4 is quashed. The third respondent is directed to issue a demand notice on the petitioner regarding the tax payable by him. So far as the notice Ext.P5 concerning the immovable property is concerned, it is ordered that further proceedings pursuant to Ext.P5 shall not be taken for a period of four months from today. In the meantime, the petitioner may move the appellate authority and seek appropriate reliefs.

Writ petition is disposed of as above.

K.BALAKRISHNAN NAIR,
Judge

vns.